



Meeting	Audit, Risk and Assurance Committee
Date	17 January 2023
Location	By video-conference
Title of Paper	Internal Audit Update
Presented By	John McNellis, Head of Finance Audit and Risk Elizabeth Young, Azets
Recommendation to Members	For Discussion
Appendix Attached	Appendix A: Internal Audit Progress Report Appendix B: Management Action Follow Up

PURPOSE

To provide the Audit Risk and Assurance Committee (ARAC) with an update on progress against the Annual Internal Audit Plan and summary of management progress in completing management actions arising from internal audit reports.

The paper is presented in line with the corporate governance framework of the Scottish Police Authority (SPA) and Audit, Risk and Assurance Committee (ARAC) terms of reference and is submitted for consultation.

1. BACKGROUND

- 1.1 The Internal Audit plan for 2022/23 was approved by the SPA Board in February 2022.
- 1.2 Updates against delivery of the internal audit plan and a summary of management actions arising from internal audit reports are reported to the ARAC on a quarterly basis.

2. FURTHER DETAIL ON THE REPORT TOPIC

Internal Audit Progress Report (appendix A)

- 2.1 Appendix A provides an update on delivery of the internal audit plan for 2022/23.
- 2.2 The plan includes ten assignments, excluding follow up, of which five (50%) have now been fully completed.
- 2.3 The remainder of audits are scheduled to be reported to ARAC as follows:-
 - Staff Absence and modified duties
 - Change management: DESC project
 - Change management: Resource deployment unit
 - PS Compliance
 - SPA Forensics Physical Data Management
- 2.4 Due to delays in the completion of internal audit assignments compared with the original plan an additional meeting of the ARAC will be convened in March / April.
- 2.5 Internal audits KPI's are outlined in the report. All KPI's are shown as "green", however, Azets do highlight that additional time was requested by Police Scotland to consider the Organisational Learning report beyond the standard KPI time.

Management Action Follow-up (appendix B)

- 2.6 Appendix B summarises the progress made by SPA corporate, Forensics Services and Police Scotland in implementing previously agreed internal audit actions. Internal audit validate the closure of actions on a sample basis focused on recommendations graded 3 (high risk) and above.
- 2.7 The total number of open actions has moved as follows:

Actions	Number of actions:
Previously open	50
Add new	+6
Less closed	(17)
Remaining open	39

- 2.8 An overall upward trend in the volume of open internal audit actions was reported to the previous ARAC. The updates provided by Azets show that this trend has stopped with the overall number of open recommendations reducing. There continues to be no open grade 4 (very high risk) recommendations.
- 2.9 Actions which have passed their original due date represent 28% (eleven) of the currently open actions which is an increase, compared to the previous quarter, from nine overdue. Full detail of the overdue actions and an update on progress is included within appendix B.
- 2.10 Azets have also highlighted two actions relating to benefits realisations findings which Police Scotland has requested to close. The full detail of the action and response is included in appendix B (pages 2, 7/8). In both cases Police Scotland notes that the recommendation has been completed, however, there are no projects in the pipeline that will allow them to demonstrate that the revised process is working effectively.

3. FINANCIAL IMPLICATIONS

- 3.1 There are no financial implications associated with this paper.

4. PERSONNEL IMPLICATIONS

- 4.1 There are no personnel implications associated with this paper.

5. LEGAL IMPLICATIONS

- 5.1 There are no legal implications associated with this paper.

6. REPUTATIONAL IMPLICATIONS

- 6.1 There are no reputational implications associated with this paper, however there are potential reputational implications associated with the pace and effectiveness of addressing management actions arising from internal audit reports.

7. SOCIAL IMPLICATIONS

7.1 There are no social implications associated with this paper.

8. COMMUNITY IMPACT

8.1 There are no community impact implications associated with this paper.

9. EQUALITIES IMPLICATIONS

9.1 There are no equality implications associated with this paper.

10. ENVIRONMENT IMPLICATIONS

10.1 There are no environmental implications associated with this paper.

RECOMMENDATIONS

Members are requested to:

- Note progress against the annual internal audit plan (2022/23);
- Note progress regarding the follow up of internal audit actions.



Scottish Police Authority

Internal Audit Progress Report

January 2023



Scottish Police Authority

Internal Audit Progress Report

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Summary

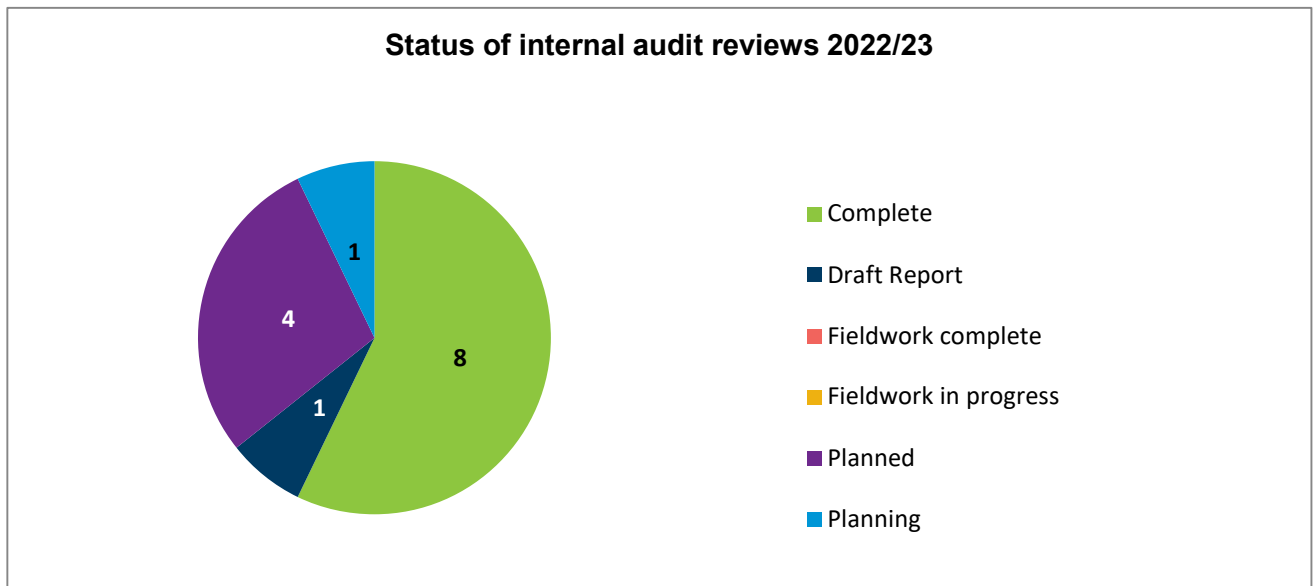
This paper provides the Audit, Risk, and Assurance Committee (ARAC) with a summary of internal audit activity since its last meeting and confirms the reviews planned for the coming quarter, identifying any changes to the annual plan.

Progress against annual audit plan

In the period to January 2023, we have completed the following audits, final reports of which are included as appendices:

- B.3 Organisational Learning;
- D.3 Cyber Security; and
- G.4 Q3 Follow Up

We have also prepared a draft internal audit annual plan for 2023/24 for approval by the ARAC.



We have issued a draft report following our audit of PS Compliance, which was originally scheduled to be presented to the January ARAC meeting. The audit closure process was delayed however, due to issues of availability with key audit contacts which has held up the agreement of the draft report and management responses. We will instead present this report to the May ARAC meeting.

We have agreed the scope and timing for our audits of:

- B.4 Staff Absence and Modified Duties;
- C.9 Change Management – DESC; and
- G.6 SPA/ Forensics Physical Data Management.

We remain in discussion with management to scope the remaining audits included within the 2022/23 audit plan and remain on track to deliver our full programme of work by the May 2023 ARAC meeting.

Plan for Quarter 4 of 2022/23

The following reports are due to be presented to the May 2023 meeting of the Audit, Risk and Assurance Committee:

- B.4 Staff Absence and Modified Duties;
- C.9 Change Management: DESC;
- C.10 Change Management: Resource Deployment Unit (previously reported as Organisational Design);
- G.5 PS Compliance
- G.6 SPA/ Forensics Physical Data Management; and
- G.4 Q4 Follow-Up

Action for Audit, Risk, and Assurance Committee

The Audit, Risk, and Assurance Committee is asked to note the contents of this report and to approve the plan for the next quarter. We invite any comments on the format or content of this report.

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Appendix 1 – 2022/23 audit plan progress

Ref and Name of report	Audit Sponsor	Status	Quarter	Planned ARAC	Actual ARAC
A.1 Core Financial Systems	CFO SPA Head of Finance, Audit and Risk	Complete	Q1	Jul 22	Jul 22
B.3 Organisational Learning	ACC Professionalism and Assurance ACC Major Crime and Public Protection SPA Head of Workforce Governance	Complete	Q3	Jan 23	Jan 23
B.4 Staff Absence and Modified Duties	Director of People and Development SPA Head of Workforce Governance	Planned	Q4	May 23	
C.12 Vetting	ACC Professionalism and Assurance SPA Head of Workforce Governance	Complete	Q1	Jul 22	Jul 22
C.9 Change Management: DESC	Chief Digital and Information Officer CRO Criminal Justice and Reform Programme	Planned	Q2	May 23	
C.10 Change Management: Resource Deployment Unit	Deputy Chief Officer ACC Operational Support	Planning	Q4	May 23	
D.1 Business Continuity Planning	ACC Operational Support SPA Risk and Policy Specialist FS Head of Strategy and Business Performance	Complete	Q1	Jul 22	Jul 22

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Ref and Name of report	Audit Sponsor	Status	Quarter	Planned ARAC	Actual ARAC
D.3 Cyber Security	Chief Digital and Information Officer SRO Cyber Strategy Implementation Programme SPA Head of Finance, Audit and Risk	Complete	Q3	Jan 23	Jan 23
G.5 PS Compliance	ACC Professionalism and Assurance ACC Major Crime and Public Protection SPA Head of Finance, Audit and Risk	Draft Report	Q4	May 23	
G.6 SPA/ Forensics Physical Data Management	Fiona Douglas, Forensic Services Director Craig Donnachie, Head of Quality, Assurance and Information Compliance	Planned	Q4	May 23	
G.4 Follow up Q1	N/A	Complete	Q1	Jul 22	Jul 22
G.4 Follow up Q2	N/A	Complete	Q2	Sep 22	Sep 22
G.4 Follow up Q3	N/A	Complete	Q3	Jan 23	Jan 23
G.4 Follow up Q4	N/a	Planned	Q4	TBC	

Key:	Description
Complete	Audit work complete and report has been agreed and finalised
Draft Report	A draft report has been issued
Fieldwork complete	The audit work is complete but the draft report has not yet been issued.
Fieldwork in progress	The audit work is in progress.
Planned	The scope and timing of the audit has been agreed with management
Planning	The scope and/or timing of the audit has yet to be agreed with management

Appendix 2 – Additional Work

The Audit Committee is responsible for the appointment of Azets as Internal Auditors and oversees the delivery of the Internal Audit Plan.

Police Scotland are able to independently commission Azets to carry out additional consultancy work, where this does not affect the internal audit plan and the cost is met from the relevant Police Scotland budget.

In accordance with the Protocol agreed between Azets and the SPA at the September 2020 meeting of the ARAC, a summary of all such work carried out by Azets will be provided to the ARAC on a quarterly basis.

Work billed to date

No additional work has been undertaken since the last update provided to the Committee in November 2022. Cumulative additional fees for 2022/23 work is as set out below:

Description	Instructed by	Fees since last update	Cumulative fee this FY (including this period)
COP26 Assurance	James Gray, Chief Financial Officer	n/a	£24,239
Total		n/a	£24,239

Appendix 3 – Progress against KPIs

KPI description	Status	Comments
1. The Annual and Strategic Internal Audit plans are presented to and approved by the Audit Committee prior to the start of the audit year.	GREEN	The 2022/23 Internal Audit Plan was approved by the SPA Board at the March 2022 meeting.
2. 90% of audit input is provided by the core team and continuity of staff is maintained year on year.	GREEN	
3. Draft reports are issued within 15 working days of completing fieldwork.	GREEN	Reports have been issued an average of 7 working days after completion of fieldwork.
4. Management responses are received within 15 working days and final report issued within 10 working days.	GREEN	Management Responses have been received in an average of 8.5 days so far in the period 2022/23. ¹ Final reports have been issued an average of 5 working days after initial receipt of management responses.
5. At least 90% of the audit recommendations we make are agreed with and accepted by management.	GREEN	All recommendations made so far in the period 2022/23 have been accepted.
6. At least 75% of Audit Committee meetings are attended by an Internal Audit Partner.	GREEN	
7. The annual internal audit plan is fully delivered within agreed cost and time parameters.	GREEN	All changes to the plan have been agreed with the Audit, Risk and Assurance Committee.
8. The annual internal audit report and opinion is presented to and approved by the Audit Committee at the first meeting after the year-end each year.	GREEN	The Annual Report for 2022/23 was presented to the May 2022 ARAC meeting.
9. All internal audit outputs are finalised and submitted to the Committee Secretary at least 10 working days before the Audit Committee meeting to allow time for senior management review.	GREEN	All papers submitted in line with agreed timescales.
10. Members of senior management and the Audit Committee are invited to participate in the firm's client satisfaction survey arrangements.	N/A	Not yet due.

Key

RED	More than 15% away from target
AMBER	Within 15% of target
GREEN	Achieved

¹ The ARAC will be aware that Police Scotland requested additional time to formally approve our report of Organisational Learning, meaning that the report was finalised outwith the KPI standard. The presentation of this report did not require management response in the same way as our "usual" reports, therefore we have not reflected this delay within the KPI status.

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Scottish Police Authority

Internal Audit Report

Management Action Follow-up – Q3 2022/23

December 2022



Scottish Police Authority

Internal Audit Report

Management Action Follow-up – Q3 2022/23

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Introduction and background

Introduction

As part of the internal audit programme, we complete a follow up review every quarter to provide the Scottish Police Authority (SPA) with assurance that management actions agreed in previous internal audit reports have been implemented appropriately. This report summarises the progress made by management in implementing agreed management actions during Q3 2022/23.

Scope

A follow up tracker is maintained by Police Scotland (PS) to record updates on the progress made by management across PS to implement actions from previous internal audits. We have agreed with PS that they will make the tracker available to Internal Audit on a quarterly basis for review. We also liaise with SPA staff to obtain updates in relation to SPA-specific actions.

For recommendations graded priority 3 or above, we request evidence to validate completion of any actions marked for closure by management.

Action for the Audit, Risk, and Assurance Committee

The Committee is asked to note the progress made by management in implementing agreed management actions. The Committee is also asked to consider and approve those actions for which revised timescales have been provided by management (these are detailed at Appendix 2).

Acknowledgements

We would like to thank all staff who provided updates for their assistance and co-operation.

Summary of progress

The table below shows the movement in actions included on the Audit Recommendation Tracker, including any outstanding actions brought forward from the previous review in September 2022:

	Number of Actions
Open actions brought forward	50
Actions added to tracker	6
Total actions to follow-up	56
Actions closed	17
Open actions carried forward	39

Status of Actions as at December 2022



We have validated the closure of 17 actions (30%) in the period to December 2022, including 7 higher risk (grade 3) actions. In relation to the remaining actions, 28 (50%) were not yet due at the time of our validation work and a further 9 (16%) are in progress but have passed their original due date.

Further detail on these actions is included at Appendix 2. We have received updates for all actions that have fallen due in the period, and revised due dates for all overdue actions.

We consider that management has made reasonable progress in implementing agreed audit actions. Actions that have passed their original due date represent a minority of the currently open actions. A summary of the status of actions by report is shown at Appendix 1.

Actions proposed for closure by management

Two actions (4%) relating to our audit of Benefits Realisation are proposed for closure by management. Management’s view is that although the process for benefits realisation has been updated, the current pipeline of projects “*does not allow practical demonstration of the documented process*”. As such, management do not intend to take any further action in respect of these two recommendations. These actions are summarised within Appendix 2.

The risks raised during the 2020 audit of Benefits Realisation related to an inability to demonstrate that the reported ‘realised benefits’ had been demonstrated in real terms, in either in a cost or time saving within the relevant business areas (which should be demonstrable by considering financial and/or performance impacts).

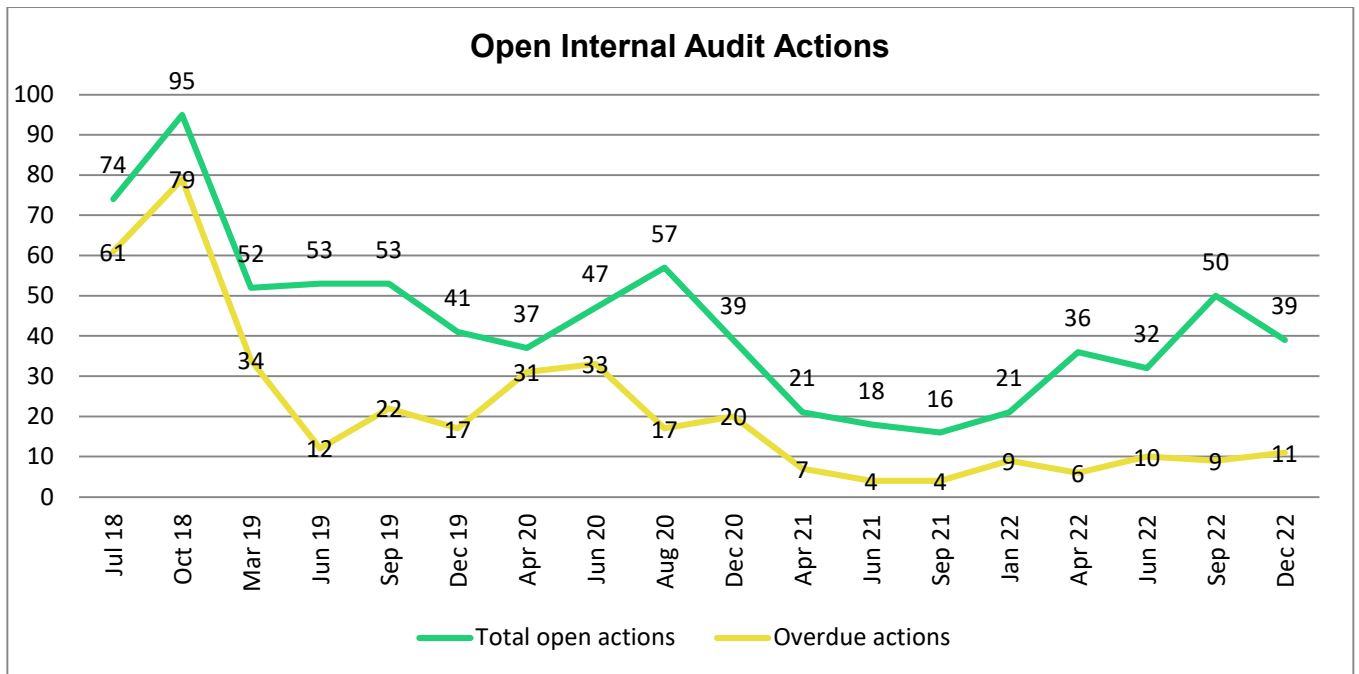
This has not been demonstrated either during or since the audit, with management explaining that they intend to implement a new process but are yet to have the opportunity to demonstrate that. Our view is that the risk in this area remains unmitigated as a result.

The ARAC is therefore asked to consider its position in respect of these points and whether it is content to agree that no further action will be taken.

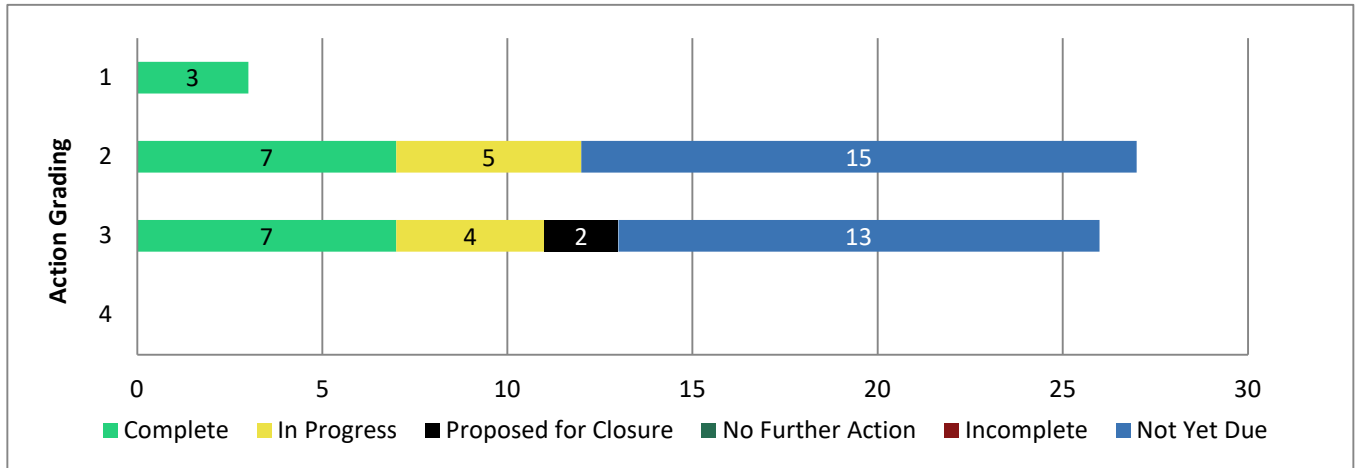
Open Internal Audit actions

The following graph illustrates management's progress in implementing actions since July 2018. The two lines show the total number of open actions, which includes those not yet due for completion, and the number of overdue actions that have passed their original completion date.

There has been an overall upwards trend in the volume of internal audit actions, however we note that this quarter we have seen a decline. The number of overdue actions has remained relatively stable.



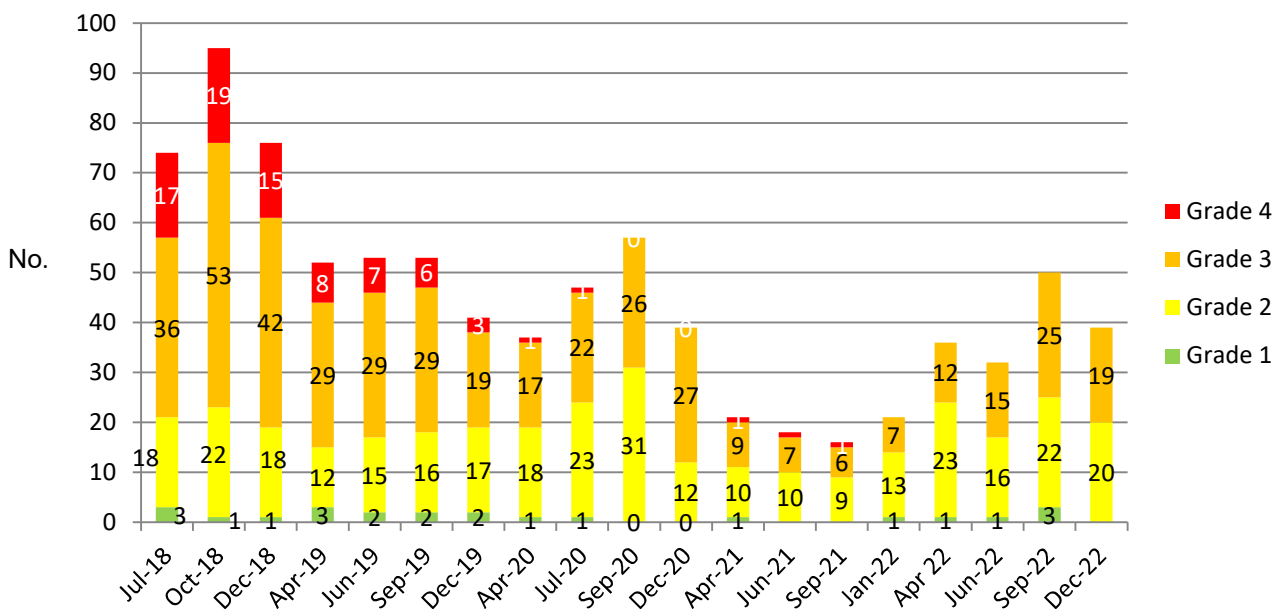
Status by Grading



There are no Grade 4 actions currently open, and the majority of open actions have not yet fallen due.

Movement in Audit Actions

The graph below prioritises the outstanding actions by grade, as reported in our follow up reports since July 2018.



Appendix 2 sets out the current status of actions classed as “partially complete” or “incomplete” based on updates provided by management.

Appendix 1: Action status by report

Report title	Date of Issue	Audit Sponsor	Total report actions	Completed in previous quarters	Open in Qtr 3	Breakdown of Outstanding actions				
						Complete or no longer applicable	Proposed for closure	In Progress	Incomplete	Not Yet Due
Data Protection	Jun 20	ACC Professionalism and Assurance Interim Chief Executive	17	16	1	-	-	1	-	-
Benefits Realisation and Efficiency Targets	Oct 20	Chief Digital Information Officer	11	9	2	-	2	-	-	-
Forensic Case Management	Nov 20	Director of SPA Forensic Services	3	2	1	-	-	1	-	-
Performance Management	Jan 21	Director of Strategy and Analysis	7	4	3	3	-	-	-	-
Home Working Security	Mar 21	SPA CO, PS Deputy CO, Director of Forensics	4	3	1	-	-	-	-	1
2020-21 Sub Total			42	34	8	3	2	2	-	1
Legal Claims Handling	Aug 21	SPA Chief Executive DCC People and Professionalism PS Head of Legal Services	8	7	1	-	-	1	-	-
Data Quality and Integrity	Sept 21	ACC Professionalism and Assurance	6	5	1	1	-	-	-	-
Strategic Planning	Dec 21	Director of Strategy and Analysis SPA Head of Strategy and Performance	4	2	2	-	-	-	-	2
Forensic Services Data Security Review	Mar 22	SPA Head of Finance, Audit and Risk	5	3	2	-	-	1	-	1
ICT Service Delivery	Apr 22	Chief Digital Information Officer	8	1	7	-	-	2	-	5
Health and Safety	Apr 22	ACC Professionalism and Assurance SPA Head of Workforce Governance	10	4	6	3	-	1	-	2
2021-22 Sub Total			41	22	19	4	-	5	-	10

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Vetting	Jun 22	ACC Professionalism and Assurance	17	-	17	9	-	2	-	6
Business Continuity Planning	July 22	ACC Police Scotland	6	-	6	1	-	-	-	5
Business Continuity Planning – Forensic Services			6	-	6	-	-	-	-	6
2022-23 Sub Total			29	-	29	10	-	2	-	17
TOTAL			112	56	56	17	2	9	-	28

Appendix 2: Summary of actions past their current due date

Report/ Action	Recommendation	Action Owner	Grade	Original timescale	Revised timescale	Update 2022/23 Q3 Follow Up	Status
2020/21 Reviews							
Benefits Realisation and Efficiency Targets	<p>3.2 Performance impact of realised benefits</p> <p>We have previously raised recommendations in our 2019/20 review Demand and Productivity that relate to the development of measures of demand and capacity and the implementation of the Resource Allocation Model, which we understand will provide a greater ability to view organisational performance from a productivity and efficiency perspective.</p> <p>In the interim we recommend Police Scotland convert forecast or realised FTE benefits into a clearly articulated performance impact expressed in terms of operational performance metrics. Pending the review and implementation of the Resource Allocation Model, we recognise that there are limitations to the data available to support this, however potential approaches include:</p> <ul style="list-style-type: none"> - Updating Benefit Profiles for benefits which release FTE such that they include a summary of expected impacts to relevant performance metrics and monitoring these in conjunction with benefits data collated by the Project Teams; or - Analysing divisional or organisational performance metrics against volumes of measured capacity or efficiency created in those areas to identify trends. 	<p>Director of Strategy and Analysis</p> <p>Head of Portfolio Management</p>	3	31/12/2021	<p>31/07/2022</p> <p>31/08/2022</p>	<p>A process has been developed for the identification, recording and reporting of Benefits.</p> <p>As there are no projects in the pipeline, PS has been unable to demonstrate that the process identified is effective, and therefore propose to close the recommendation</p>	Proposed for closure

Report/ Action	Recommendation	Action Owner	Grade	Original timescale	Revised timescale	Update 2022/23 Q3 Follow Up	Status
Benefits Realisation and Efficiency Targets	<p>5.1 Organisational performance reporting</p> <p>Performance reporting should be revised to reflect realised benefits in terms of their impact on organisational performance. This may be contingent on the implementation of actions to address MAP 3.1 and 4.1, which would provide for the availability of relevant data to carry out this analysis.</p>	Director of Strategy and Analysis	3	31/12/2021	30/06/2022 31/08/2022	<p>A process has been developed for the identification, recording and reporting of Benefits.</p> <p>As there are no projects in the pipeline, PS has been unable to demonstrate that the process identified is effective, and therefore propose to close the recommendation</p>	Proposed for closure
Data Protection (SPA)	<p>6.1 Monitoring of Training Completion Rates</p> <p>We recommend that the Information Management team requests and receives online training completion rates from Police Scotland on a regular basis e.g. monthly or quarterly. These reports should be reviewed to identify any staff who have not yet completed the training. Those staff who have not completed the training should be reminded to do so. If staff persist in not completing the training, the issue should be escalated to their line manager and then to senior management, if necessary.</p>	Head of IM	2	30/06/2021	31/12/2021 31/03/2022 30/06/2022 31/12/2022 31/01/2023	HR have now built this into their reporting and will advise of completion rates for relevant courses. Staff and their Line Manager will then be contacted directly advising courses to be completed.	In Progress
Forensic Case Management	<p>4.1 Prioritisation and agreed timescales for casework</p> <p>The Forensic Service should ensure that the setting of service standards and expected timescales are addressed in the revised MoU. The MoU should specify the service standards required in enough detail that these can be seen to be consistent with the business rules applied by the Forensic Service and effectively monitored.</p> <p>If greater flexibility is required, the MoU could specify a process by which service standards are agreed and reviewed, to allow for these to be revisited without revising the MoU as a whole.</p>	Director of Forensic Services	2	30/04/2021	30/09/2021 31/12/2021 30/04/2022 30/09/2022 31/12/2022 TBC	Work continues to support implementation of an MOU. Regular updates are provided to the Forensic Services Committee (latest December 2022). A timescale for implementation of the MOU is not known.	In Progress

Report/ Action	Recommendation	Action Owner	Grade	Original timescale	Revised timescale	Update 2022/23 Q3 Follow Up	Status
2021/22 Reviews							
Legal Claims Handling	<p>5.2 (PS) Organisational Learning</p> <p>Subject to the implementation of MAP 5.1, Legal Services should seek to establish the review of legal claims as a potential source of organisational learning and align its review processes with the structures put in place to coordinate and implement any identified actions.</p> <p>In the interim, Police Scotland should incorporate organisational learning from existing reporting and communication channels into operational business areas.</p>	DCC People and Professionalism	2	01/09/2022	30/09/2023	<p>There is still consideration underway regarding the position in respect of introducing a Force-wide Organisational Learning Framework and function.</p> <p>Learnings from interim examples to be formalised for future learning.</p>	In Progress
Forensic Services – Data Security	<p>Recommendation 1</p> <p>Please refer to the Private session papers of the March 2022 Meeting of the ARAC</p>	Forensic Services/SPA IM	3	30/06/2022	31/12/2022 31/03/2023	Moodle Training has now been launched and staff have until end of January to complete. Roadshows will be launched early next year to support this.	In Progress
Forensic Services – Data Security	<p>Recommendation 3</p> <p>Please refer to the Private session papers of the March 2022 Meeting of the ARAC</p>	SPA IM/ Forensic Services	3	30/06/2022	31/12/2022 31/01/2023	<p>Moodle Training was launched 18 November 2022 and staff have until 31 January 2023 to complete.</p> <p>Compliance monitoring reports will be reviewed by FS SMT. Completion reports will be sought w/c 23 Dec 2022.</p>	In Progress
ICT Service Delivery	<p>2.2 Service Catalogue</p> <p>We recommend that the Digital Division updates their service catalogue to cover all services within their portfolio, with reference to associated SLAs, targets, objectives, or performance expectations.</p>	Head of ICT Service Delivery	2	30/11/2022	31/03/2023	Following further discussions an extension has been agreed to allow update to be provided for future actions to be agreed.	In Progress

Report/ Action	Recommendation	Action Owner	Grade	Original timescale	Revised timescale	Update 2022/23 Q3 Follow Up	Status
	We recommend that the service catalogue is published and available to view by individuals in the organisation outside of the Digital Division, whether this be on the organisation intranet or via regular communication.						
Health and Safety	<p>3.3 H&S Performance Reporting</p> <p>We recommend that the H&S Unit liaise with the appropriate oversight and governance groups to:</p> <ul style="list-style-type: none"> Identify a nominated champion for health and safety matters at Board level; and Engage with that individual to understand their reporting needs and adapt reporting accordingly. <p>Potential points for discussion include:</p> <ul style="list-style-type: none"> The presentation of data such that it clearly illustrates trends, and can be used to assess performance. How to provide assurance that regular compliance activities, such as routine inspection of premises, have been carried out according to plan. The required level of detail as to the progress of previously identified actions. 	Health and Safety Manager	3	30/09/2022	31/03/2023	Pending appointment of H&S Champion at Board Level.	In Progress
2022/23 Reviews							
Vetting	<p>1.9 NPPV vetting</p> <p>We recommend that wording around vetting timescales included within supplier contracts should be reviewed to ensure any timescales laid out are realistic and attainable.</p>	Head of Strategic Procurement	2	30/10/2022	31/03/2023	Pending formalised approach to prioritisation as outlined within recommendation 2.1.	In Progress

Report/ Action	Recommendation	Action Owner	Grade	Original timescale	Revised timescale	Update 2022/23 Q3 Follow Up	Status
Vetting	<p>2.1 Approach to prioritisation</p> <p>We recommend that the Force Vetting Unit develops a formal approach to prioritisation, linked to the risks and objectives of the wider organisation. This should be communicated across Police Scotland to ensure consistency of understanding and allow expectation management.</p> <p>Where higher priority is assigned to vetting applications due to urgent or exceptional circumstances, this should be subject to agreement with the Force Vetting Manager, in order to ensure workload within the Vetting Unit can be managed.</p>	Force Vetting Manager	3	30/09/2022	31/03/2023	Formal documentation of the process in which the Vetting team review cases for prioritisation is still outstanding.	In Progress

Appendix 3: Audit Risk Categorisations

Management action grades

4	•Very high risk exposure - major concerns requiring immediate senior attention that create fundamental risks within the organisation.
3	•High risk exposure - absence / failure of key controls that create significant risks within the organisation.
2	•Moderate risk exposure - controls are not working effectively and efficiently and may create moderate risks within the organisation.
1	•Limited risk exposure - controls are working effectively, but could be strengthened to prevent the creation of minor risks or address general house-keeping issues.

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